Serving the People of California

State of California - Employment Development Department

Request for State Income Tax Withholding From Sick Pay

File this form with the payer of your sick pay.

DE 4S



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d from each payment \$
Date ►

General Instructions

The Information Practices Act Notice. — Information collected on this is for administering the Personal Income Tax Law, Section 13028.6 of the California Unemployment Insurance Code.

Purpose of Form. — To request State Income Tax withholding from sick pay. File this form ONLY if the sick pay is received from a third party, such as an insurance company or trust. You do not have to file this form if you receive sick pay from your employer as you have previously submitted a withholding form.

You may not want to use the DE 4S if you already have all your tax liability covered by estimated tax payments or other withholding.

Definition. — Sick pay is a payment you receive:

(a) under a plan your employer takes part in, and

(b) in place of wages for any period when you are temporarily absent from work because of sickness or injury.

Amount to be Withheld. — Enter on this form the amount you want withheld from each payment. You can use the worksheet accompanying the DE 4 to estimate the amount of income tax you want withheld from each sick-pay payment.

Statement of Income Tax Withheld. — After the end of the year, you will receive a W-2 reporting the taxable sick pay paid and income tax withheld during the prior year. These amounts may be included on your W-2 with your other wages and withholding.

Changing Your Withholding. — The DE 4S remains in effect until you change or cancel it. You can do this by giving a new DE 4S or a written notice to the payer of your sick pay.